

# EXHIBIT D

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From: Bhatia, Kedar (USANYS) <[Kedar.Bhatia@usdoj.gov](mailto:Kedar.Bhatia@usdoj.gov)>  
Date: Wed, Mar 10, 2021 at 9:58 AM  
Subject: RE: FW: 19 Cr. 696 - United States v. Teman  
To: SUSAN KELLMAN <[sgk@kellmanesq.com](mailto:sgk@kellmanesq.com)>

Hi Susan, we disclosed the reduced restitution in our filings that you've seen, and then we produced this record listing the same reduced amount on the morning of sentencing (we sent it to defense counsel first, and then later to the court as well). The trial testimony regarding the hold harmless status and offsets is in the transcript at 233-236. I think this testimony makes the situation quite clear – the funds were held in different corporate accounts so they could not be used to offset losses in the GateGuard account. They were returned to the account holder as physical checks but the physical checks were returned in the mail. Has Mr. Teman tried to get the funds back from the bank?

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From: SUSAN KELLMAN <[sgk@kellmanesq.com](mailto:sgk@kellmanesq.com)>  
Sent: Wednesday, March 10, 2021 8:20 AM  
To: Bhatia, Kedar (USANYS) <[KBhatia@usa.doi.gov](mailto:KBhatia@usa.doi.gov)>  
Subject: Re: FW: 19 Cr. 696 - United States v. Teman

Thanks for the update -- so if I understand correctly -- is this the updated document that was turned over on the "sentencing" date? Will check in later with more questions -- am trying to get a handle on the chronology of banking events. BTW, do you know when the check with the funds from BOA to AT was sent? and returned? And do we know why -- why sent? and why returned? I didn't get the impression from our conversation yesterday that there was much clarity on those points...would appreciate whatever direction/info you've got on those points.

Thanks...talk later.

Susan